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11 **IN THE UNITED STATES DISTRICT COURT FOR THE**  
12 **NORTHERN DISTRICT OF CALIFORNIA**  
13 **SAN FRANCISCO DIVISION**

14 **UNITED STATES OF AMERICA,**

15 **Plaintiff,**

16 **v.**

17  
18 **LORIN O. COOK; TAMMY COOK;**  
**HUMBOLDT COUNTY TAX COLLECTOR;**  
19 **KERI STOUT; CALIFORNIA STATE**  
**FRANCHISE TAX BOARD;**  
20 **SCHMIDBAUER LUMBER, INC.;**  
**PROFESSIONAL CREDIT MANAGEMENT**

21 **Defendants.**

No. C-05-0822-MMC

22  
23 **NOTICE OF SATISFACTION OF**  
**INTEREST AND STIPULATION**  
**TO DISMISS CALIFORNIA STATE**  
**FRANCHISE TAX BOARD AND**  
**[Proposed] ORDER THEREON**

24 The defendant, the California State Franchise Tax Board, hereby advises the Court that  
25 its interests in and to the property that is the subject of this action have been fully satisfied  
26 through the sale of the subject property and application of a portion of the proceeds to the  
27 outstanding state tax liabilities owed by the defendants Lorin O. Cook and Tammy Cook to the  
California State Franchise Tax Board.

28 IT IS THEREFORE STIPULATED AND AGREED, by and among the plaintiff, the

*Satisfaction of Interest by and Stipulation to*  
*Dismiss California State Franchise Tax Board*  
C-05-0822 MMC

United States of America, and the defendant, the California State Franchise Tax Board, through their respective undersigned representatives, that the defendant, the California State Franchise Tax Board, be dismissed from this action, and that it bear its own costs, including any possible attorneys' fees or other expenses of litigation.

Respectfully submitted,

KEVIN V. RYAN  
United States Attorney

Dated: June 3, 2005

By: /s/ Emily J. Kingston  
EMILY J. KINGSTON  
Assistant United States Attorney  
Tax Division

Attorneys for the Plaintiff, the United States  
of America

BILL LOCKYER  
Attorney General of the State of California

Date: June 6, 2005

/s/ Randall P. Borcharding  
RANDALL P. BORCHERDING  
Supervising Deputy Attorney General  
(415) 703-5509  
Attorneys for Defendant California State  
Franchise Tax Board

### **ORDER OF DISMISSAL**

**PURSUANT** to its Notice that its interests in the real property that is the subject of this action have been fully satisfied, and the Stipulation of the Plaintiff, the United States of America, and the Defendant, the California State Franchise Tax Board,

**IT IS HEREBY ORDERED**, that the Defendant, the California State Franchise Tax Board, is dismissed from this action, and that it shall bear its own costs and attorney's fees arising herefrom.

Dated: June 7, 2005

/s/ Maxine M. Chesney  
HONORABLE MAXINE M. CHESNEY  
United States District Judge